



DISTRICT OF COLUMBIA
DEPARTMENT OF MOTOR VEHICLES
EXCISE TAX EXEMPTION CATEGORIES

Effective April 11, 2005

- 1) Gift between spouses
But only if vehicle already has DC title
- 2) Gift between domestic partners
But only if vehicle already has DC title
To prove domestic partnership status, must present copy of a “certificate of domestic partnership” issued by the Department of Health
- 3) Gift from parent to child or from child to parent
But only if vehicle already has DC title.
- 4) Owned by Federal or DC government entity
- 5) Owned by utility or public service company, or commercial vehicles with either: a) two axels and GVWR of 26,000 pounds or more or b) three or more axels.
But only if:
 - a) Used in furnishing commodity or service; and
 - b) Receipts from furnishing commodity or service are subject to gross receipts¹ or mileage tax.
- 6) New vehicle replacing defective vehicle
But only if replacement is within 60 days of purchase.
If the value of replacement vehicle is more than the value of the defective vehicle, additional tax must be collected; if the value of the replacement vehicle is less than the defective vehicle, a portion of the tax paid must be refunded.
- 7) Rental or lease vehicles
But only if non-commercial.
- 8) Rental or lease trailers
- 9) Taxis
But only if seating capacity of 8 or fewer, driver not included

¹ **"Gross receipts tax"** means a tax, other than a sales tax, which is imposed on or measured by the gross volume of business, in terms of gross receipts or in other terms, and in the determination of which no deduction is allowed which would constitute the tax an income tax.



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- 10) Vehicles moving to DC
But only if:
 - a) Vehicle was previously registered (not temporarily) by owner; and
 - b) Owner was not domiciled in DC when vehicle was purchased.
- 11) Clean fuel or electric vehicle
But only if the make and model is designated by the IRS to be eligible for a federal tax deduction or credit (IRS publishes list of these vehicles on website)
- 12) Co-owner deceased
But only if title issued to surviving owner.
- 13) Divorce, separation
But only if new ownership determined by:
 - a) Divorce or separation decree or other court order; or
 - b) Written agreement signed by both parties incident to divorce or separation.
- 14) Former domestic partnership
But only if:
 - a) Court order, or one partner transfers title to other; and
 - b) Applicant submits a "Termination of Domestic Partnership" issued by the Department of Health.
- 15) Insurance company
But only if titled in connection with insurance claim.
- 16) Non-repairable vehicle certificate
- 17) DC-branded salvage title
Not applicable if brand is being transferred from other jurisdiction.